

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>AMES</div> <div>CITY OF <u> AMES </u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16208500100000</div> <div>City of Ames, Iowa</div> <div>515 Clark Avenue, P.O. Box 811</div> <div>Ames, IA 50010-0811</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		25,332,420		25,332,420	25,487,263
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		25,332,420		25,332,420	25,487,263
Delinquent property taxes		4,061		4,061	
TIF revenues		37,250		37,250	37,866
Other city taxes		10,182,330	0	10,182,330	9,834,839
Licenses and permits		2,019,364	31,271	2,050,635	2,026,200
Use of money and property		636,391	8,909,382	9,545,773	16,120,916
Intergovernmental		8,802,273	10,071,649	18,873,922	24,122,160
Charges for fees and service		3,489,532	264,495,459	267,984,991	262,040,650
Special assessments		419,402	0	419,402	386,599
Miscellaneous		1,181,291	2,734,268	3,915,559	2,931,541
Other financing sources		22,330,991	8,252,307	30,583,298	54,911,476
Total revenues and other sources		74,435,305	294,494,336	368,929,641	397,899,510
Expenditures and Other Financing Uses					
Public safety		16,175,826	0	16,175,826	16,777,062
Public works		5,488,853	0	5,488,853	5,850,040
Health and social services		1,143,231	0	1,143,231	1,159,563
Culture and recreation		7,441,144	0	7,441,144	7,818,588
Community and economic development		3,149,863	0	3,149,863	3,979,058
General government		2,281,690	0	2,281,690	2,679,168
Debt service		9,743,158	0	9,743,158	9,743,158
Capital projects		16,876,574	0	16,876,574	42,181,466
Total governmental activities expenditures		62,300,339	0	62,300,339	90,188,103
Business type activities		0	255,959,964	255,959,964	303,797,216
Total ALL expenditures		62,300,339	255,959,964	318,260,303	393,985,319
Other financing uses, including transfers out		12,284,265	2,773,491	15,057,756	15,705,465
Total ALL expenditures/And other financing uses		74,584,604	258,733,455	333,318,059	409,690,784
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-149,299	35,760,881	35,611,582	-11,791,274
Beginning fund balance July 1, 2014		48,525,793	542,413,342	590,939,135	590,939,135
Ending fund balance June 30, 2015		48,376,494	578,174,223	626,550,717	579,147,861
<div>Note - These balances do not include \$ 20,242,459 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 373,785 held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 64,110,000	Other long-term debt		\$ 14,642,230
Revenue debt		\$ 83,505,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 180,397,258
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/24/2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Diane Voss		→	515	239-5262	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF AMES						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	15,144,068	1,827,183		8,361,169			25,332,420			25,332,420	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	15,144,068	1,827,183		8,361,169	0		25,332,420		T01	25,332,420	4
5	Delinquent property taxes	2,428	293		1,340			4,061		T01	4,061	5
6	Total property tax	15,146,496	1,827,476		8,362,509	0	0	25,336,481			25,336,481	6
7	TIF revenues			37,250				37,250		T01	37,250	7
8	Other city taxes											
8	Utility tax replacement excise taxes	36,394	4,392		20,085			60,871		T15	60,871	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	17,925	2,163		9,893			29,981		T19	29,981	12
13	Hotel/motel tax	2,094,535						2,094,535		T19	2,094,535	13
14	Other local option taxes		7,996,943					7,996,943		T09	7,996,943	14
15	TOTAL OTHER CITY TAXES	2,148,854	8,003,498	0	29,978	0	0	10,182,330	0		10,182,330	15
16	Section B - LICENSES AND PERMITS	2,019,364						2,019,364	31,271	T29	2,050,635	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	196,303	27,493	-2,542	37,156	80,311	8,041	346,762	8,311,071	U20	8,657,833	18
19	Rents and royalties	286,579	3,050					289,629	598,311	U40	887,940	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	482,882	30,543	-2,542	37,156	80,311	8,041	636,391	8,909,382		9,545,773	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants		13,406					13,406	4,196,406	B89	4,209,812	27
28	Community development block grants		330,566					330,566		B50	330,566	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	343,972	0	0	0	0	343,972	4,196,406		4,540,378	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF AMES		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		6,282,692					6,282,692		C46	6,282,692	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants		58,500					58,500		C89	58,500	49
50	Iowa Department of Transportation	65,778	0			982,972		1,048,750	912,045	C89	1,960,795	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55	Consolidated Payment	19,108						19,108			19,108	55
56	Library Grant	56,851	13,614					70,465			70,465	56
57	FEMA							0			0	57
58	State replacement funds	312,340	37,697	1,632	172,637			524,306			524,306	58
59								0			0	59
60	Total state	454,077	6,392,503	1,632	172,637	982,972	0	8,003,821	912,045		8,915,866	60
61												61
62	Local grants and reimbursements											62
63	County contributions					195,826		195,826			195,826	63
64	Library service	128,530						128,530		D89	128,530	64
65	Township contributions							0	39,470	D89	39,470	65
66	Fire/EMT service							0		D89	0	66
67	MPO	73,223						73,223	28,817	D89	102,040	67
68	Ames Community Schools	41,912						41,912			41,912	68
69	Iowa State University				14,989			14,989	4,894,911		4,909,900	69
70	Total local grants and reimbursements	243,665	0	0	14,989	195,826	0	454,480	4,963,198		5,417,678	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	697,742	6,736,475	1,632	187,626	1,178,798	0	8,802,273	10,071,649		18,873,922	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	9,485,688	A91	9,485,688	73
74	Sewer							0	8,191,658	A8Ø	8,191,658	74
75	Electric							0	56,165,793	A92	56,165,793	75
76	Gas							0		A93	0	76
77	Parking							0	354,905	A6Ø	354,905	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	3,804,574	A81	3,804,574	79
80	Hospital							0	184,201,460	A36	184,201,460	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF AMES						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0	885,274	A94	885,274	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	1,182,390	A80	1,182,390	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	22,569						22,569		A89	22,569	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	1,555,823						1,555,823		A89	1,555,823	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges	47,360						47,360		A44	47,360	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	115,341					13,021	128,362		A03	128,362	98				
99	Library charges	97,283						97,283		A89	97,283	99				
100	Park, recreation, and cultural charges	1,229,443						1,229,443	223,717	A61	1,453,160	100				
101	Animal control charges	21,040						21,040		A89	21,040	101				
102	Other charges - Specify	60,550						60,550			60,550	102				
103	Inspections	327,102						327,102			327,102	103				
104	TOTAL CHARGES FOR SERVICE	3,476,511	0	0	0	0	13,021	3,489,532	264,495,459		267,984,991	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS					419,402		419,402		U01	419,402	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	7,812	271,821			55,509		335,142	964,530	U99	1,299,672	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	81,662						81,662	505,326	U11	586,988	110				
111	Fines	138,719						138,719	658,776	U30	797,495	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Reimbursements	107,952						107,952	6,315		114,267	114				
115	Miscellaneous	49,134	200,775			238,187		488,096	599,321		1,087,417	115				
116	Loan repayments		29,720					29,720			29,720	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	385,279	502,316	0	0	293,696	0	1,181,291	2,734,268		3,915,559	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF AMES						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	24,357,128	17,100,308	36,340	8,617,269	1,972,207	21,062	52,104,314	286,242,029		338,346,343	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					9,395,000		9,395,000	6,130,542	NR	15,525,542	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	9,206,268	2,271,327		999,845	341,300		12,818,740	2,121,765		14,940,505	127				
128	Internal TIF loans and transfers in				117,251			117,251			117,251	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	9,206,268	2,271,327	0	1,117,096	9,736,300	0	22,330,991	8,252,307		30,583,298	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	33,563,396	19,371,635	36,340	9,734,365	11,708,507	21,062	74,435,305	294,494,336		368,929,641	132				
133												133				
134	Beginning fund balance July 1, 2014	9,990,107	15,577,056	-177,936	380,622	22,719,582	36,362	48,525,793	542,413,342		590,939,135	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	43,553,503	34,948,691	-141,596	10,114,987	34,428,089	57,424	122,961,098	836,907,678		959,868,776	136				
137												137				
138												138				
139												139				
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF AMES							<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	8,354,473						8,354,473		E62	8,354,473	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	6,235,040						6,235,040		E24	6,235,040	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	1,195,336						1,195,336		E66	1,195,336	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	336,064	39,225					375,289		E32	375,289	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	15,688						15,688		E89	15,688	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	16,136,601	39,225	0	0	0	0	16,175,826			16,175,826	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF AMES		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	6,208	1,781,720					1,787,928		E44	1,787,928	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	734,700						734,700		E44	734,700	48
49	Traffic control safety — Current operation	73,973	860,889					934,862		E44	934,862	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		930,660					930,660		E44	930,660	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation	11,813						11,813		E44	11,813	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		249,853					249,853		E81	249,853	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	149,835						149,835		E01	149,835	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		689,202					689,202		E89	689,202	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	976,529	4,512,324	0	0	0	0	5,488,853			5,488,853	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF AMES							<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation		1,143,231					1,143,231		E79	1,143,231	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	1,143,231	0	0	0	0	1,143,231			1,143,231	103
104												104
105												105
106												106
107												107
108												108
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118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	3,699,857	124,085					3,823,942		E52	3,823,942	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	1,252,114						1,252,114		E61	1,252,114	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	1,899,219	23,411					1,922,630		E61	1,922,630	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	139,615						139,615		E03	139,615	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation		302,843					302,843		E61	302,843	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	6,990,805	450,339	0	0	0	0	7,441,144			7,441,144	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	61,825	1,705,325					1,767,150		E89	1,767,150	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		570,900					570,900		E50	570,900	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	669,140						669,140		E29	669,140	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	142,673						142,673		E89	142,673	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	873,638	2,276,225	0	0	0	0	3,149,863			3,149,863	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF AMES						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	504,046						504,046		E29	504,046	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	660,079	55,199					715,278		E23	715,278	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	349,552						349,552		E25	349,552	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	301,423	24,376					325,799		E31	325,799	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	357,476	29,539					387,015		E89	387,015	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	2,172,576	109,114	0	0	0	0	2,281,690			2,281,690	176
177	Section G — DEBT SERVICE				9,743,158			9,743,158			9,743,158	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	9,743,158	0	0	9,743,158			9,743,158	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Governmental capital projects	874,450	2,811,066			12,487,321		16,172,837			16,172,837	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	874,450	2,811,066	0	0	12,487,321	0	16,172,837			16,172,837	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Transportation CIPS			703,737				703,737			703,737	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	703,737	0	0	0	703,737			703,737	192
193	TOTAL CAPITAL PROJECTS	874,450	2,811,066	703,737	0	12,487,321	0	16,876,574			16,876,574	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	28,024,599	11,341,524	703,737	9,743,158	12,487,321	0	62,300,339			62,300,339	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF AMES					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								5,494,370	E91	5,494,370	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								3,798,505	E80	3,798,505	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								47,661,230	E92	47,661,230	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation								896,689	E60	896,689	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								4,087,791	E81	4,087,791	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation								146,694,688	E36	146,694,688	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation								9,413,637	E94	9,413,637	222
223	Purchase of land and equipment								2,593,226	G94	2,593,226	223
224	Construction								81,756	F94	81,756	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								361,585	E80	361,585	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF AMES						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237		
238	Other business type — Current operation								364,408	E89	364,408	238		
239	Purchase of land and equipment									G89	0	239		
240	Construction									F89	0	240		
241												241		
242	Enterprise Debt Service								7,079,386		7,079,386	242		
243	Enterprise Capital Projects								27,432,693		27,432,693	243		
244	Enterprise TIF Capital Projects										0	244		
245	Internal service funds — Specify											245		
246											0	246		
247											0	247		
248											0	248		
249											0	249		
250											0	250		
251	TOTAL BUSINESS TYPE ACTIVITIES								255,959,964		255,959,964	251		
252												252		
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	28,024,599	11,341,524	703,737	9,743,158	12,487,321	0	62,300,339	255,959,964		318,260,303	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254		
255	Regular transfers out	4,205,354	7,321,355			640,305		12,167,014	2,773,491		14,940,505	255		
256	Internal TIF loans/repayments and transfers out			117,251				117,251			117,251	256		
257								0			0	257		
258	TOTAL OTHER FINANCING USES	4,205,354	7,321,355	117,251	0	640,305	0	12,284,265	2,773,491		15,057,756	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	32,229,953	18,662,879	820,988	9,743,158	13,127,626	0	74,584,604	258,733,455		333,318,059	259		
260												260		
261	Ending fund balance June 30, 2015:											261		
262	Governmental:											262		
263	Nonspendable	90,538	2,007,044				57,424	2,155,006			2,155,006	263		
264	Restricted		16,082,866		371,829	15,205,589		31,660,284			31,660,284	264		
265	Committed		1,397,635					1,397,635			1,397,635	265		
266	Assigned	296,803						296,803			296,803	266		
267	Unassigned	10,936,209	-3,201,733	-962,584		6,094,874		12,866,766			12,866,766	267		
268	Total Governmental	11,323,550	16,285,812	-962,584	371,829	21,300,463	57,424	48,376,494			48,376,494	268		
269	Proprietary								578,174,223		578,174,223	269		
270	Total ending fund balance June 30, 2015	11,323,550	16,285,812	-962,584	371,829	21,300,463	57,424	48,376,494	578,174,223		626,550,717	270		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	43,553,503	34,948,691	-141,596	10,114,987	34,428,089	57,424	122,961,098	836,907,678		959,868,776	271		
272												272		

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF AMES

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
200 \$	100,102,655

Total salaries and wages paid.....

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 8,929,730	29U \$ 5,576,312	39U \$ 310,351	49U \$ 1,941,077	49U \$	49U \$	49U \$ 12,254,614	I91 \$ 147,715
2. Sewer utility	19U 2,552,477	29U 354,230	39U 180,820	49U 515,637	49U	49U	49U 2,210,250	I89 54,966
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Hospital	86,898,517		3,271,060			83,505,000	122,457	3,803,608
General obligation	19U 58,223,115	29U 9,395,000	39U 7,364,829	49U 60,253,286	49U	49U	49U	I89 1,765,082
Resource recovery	19U 1,220,000	29U 300,000	39U 120,000	49U 1,400,000	49U	49U	49U	I89 34,375
Other loans	19U	29U	39U	49U	49U	49U	49U	I89
12.	219,283		164,374				54,909	2,785
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	158,043,122	15,625,542	11,411,434	64,110,000	0	83,505,000	14,642,230	5,808,531

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2014	61V \$
Outstanding as of JUNE 30, 2015	64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	3,607,945,166	x .05 = \$	180,397,258

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 580,936	\$ 13,180,821	0	341,059,012	354,820,769

REMARKS

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Continued on next page

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